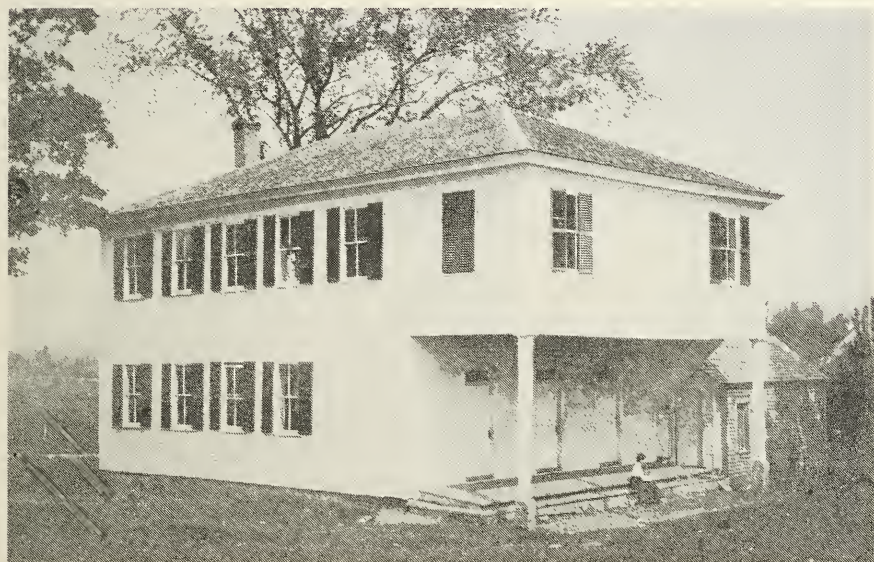
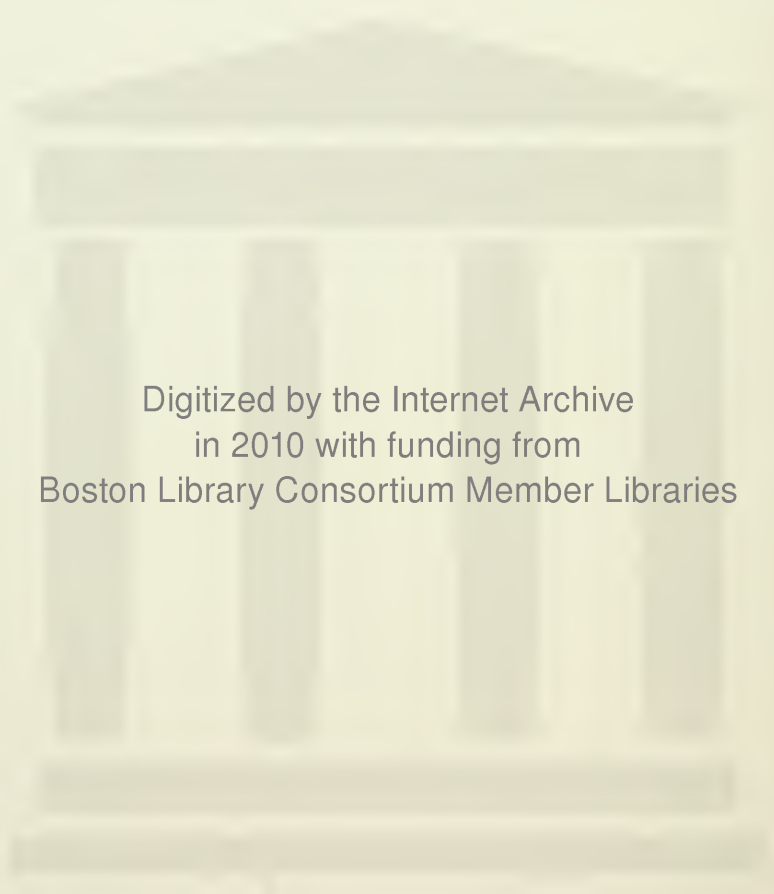


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SALISBURY



1981 TOWN REPORT



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Annual Report of the
TOWN OF SALISBURY, NEW HAMPSHIRE

For the Year Ending December 31, 1981

COVER PHOTO: The Granite State Granger

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TOWN OFFICERS**MODERATOR**

Edward D. Bailey, '82

SELECTMEN

Frederick J. Richardson, '82

Steven G. Preston, '82 — appointed

Albert J. Britton, '83 — resigned

Kenneth A. Mailloux, '84

ADMINISTRATIVE ASSISTANT TO THE BOARD

Peter A. Chamberlin

TOWN CLERK

Barbara Bentley, '82

TAX COLLECTOR

Karen R. King, '82 — resigned

Dorothea Lovejoy, '82 — appointed

TREASURER

Norma C. Lovejoy, '82

SUPERVISORS OF THE CHECKLIST

Frederick Adams, '82

Arthur Schaefer, Sr., '84

Russell Benedict, '86

CHIEF OF POLICE

John C. Lovejoy

ROAD AGENT

Leon Jones, '82

FIRE CHIEF

Robert Dukette

BUILDING INSPECTOR

Rodrick W. Hooper

BALLOT CLERKS

Arvilla Fogarty

Maud Prince

Leah Schaefer

LIBRARY TRUSTEES

Judith Preston, '82

Marilyn K. Johnson, '83

Mary C. Hatton, '84

LIBRARIAN

Mildred G. Stahl

TRUSTEES OF TRUST FUNDS

John C. Kepper, '82

Polley Adams, '83

Gudmund Ipsen, '84

BUDGET COMMITTEE		
Norma C. Lovejoy, '82	Charlotte Cote, '83	Edward Sawyer, '84
Donald Nixon, '82	John King, '83	Barbara M. Wheeler, '84
Steven G. Preston, '82*	Dorothea Lovejoy, '83	Peter Merkes, '84
Lawrence Reagan, '82**		
PLANNING BOARD		
Melvin D. Peach, '83	Gudmund Ipsen, '82	Kenneth A. Mailloux, '84
R. Larry Johnson, '84		Geraldine A. Burgess, '84
*resigned		
**appointed		

SCHEDULE OF TOWN PROPERTY

Town Hall – building, contents	\$ 89,000.00
Library – building, contents	33,750.00
Fire Department – building, contents, including trucks	124,200.00
Hearse House	2,400.00
Land	29,350.00

SUMMARY INVENTORY

Land	\$ 7,383,936.00
Buildings	10,808,675.00
Utilities	613,250.00
Mobile Homes	147,500.00
War Service Credits	4,450.00
Blind Exemptions	45,000.00
Elderly Exemptions	238,500.00
Number of War Service Credits: 89	

TAX RATE

Municipal	\$.39
County19
School	1.14
Tax Rate (per \$100.00)	\$1.72

WARRANT FOR THE ANNUAL TOWN MEETING

The State of New Hampshire

THE POLLS WILL BE OPEN FROM ~~1:00 P.M.~~ ^{12:00} P.M. to 7:30 P.M.

To the Inhabitants of the Town of Salisbury in the County of Merrimack in said State, qualified to vote in Town Affairs.

You are hereby notified to meet at the Town Hall in said Salisbury on Tuesday, the 9th day of March, next at one of the clock in the afternoon, to act upon the following subjects:

1. To choose all necessary Town Officers for the ensuing year.
2. To raise such sums of money as may be necessary to defray Town charges for the ensuing year and make appropriations of the same.
3. To hear the reports of the Officers of the Town heretofor chosen, agents, auditors and committees appointed and pass any vote relating thereto.
4. To see if the Town will vote to authorize the Selectmen and Town Treasurer to borrow money on notes of the Town in anticipation of taxes.
5. To see if the Town will vote to use \$4,000.00 of the Capital Reserve Fund Interest for maintenance of the Flood Control Basin. (Included in the Budget)
6. To see if the Town will vote to change the purpose of the Town Hall & Parking Lot Capital Reserve Fund, pursuant to RSA 35:16, to include as purposes the renovation and improvement of the Town Hall.
7. To see if the Town will vote to withdraw \$5,840.00 from the Town Hall & Parking Lot Capital Reserve Fund for the purpose of energy saving improvements to the Town Hall. (Included in the Budget)
8. To see if the Town will vote to authorize withdrawal from the Revenue Sharing Fund established under the provisions of the State and Local Assistance Act of 1972 for use as off-sets against budgeted appropriations in the amounts indicated; and further, to authorize the Selectmen to make pro rata reductions in the amounts if estimated entitlements are reduced, or take any action hereon.

Health	\$1,000.00
Library	\$2,000.00
Fire Department	\$3,000.00
Police Department	\$2,000.00
Financial Administration	\$2,000.00
9. To see if the Town will vote to authorize the Selectmen to accept on behalf of the Town, private gifts and contributions.
10. To see if the Town will vote to authorize the Selectmen to make application for, to accept and to expend on behalf of the Town any and all advances, grants or other funds which may now or hereafter be forthcoming from the United States of America or the State of New Hampshire or any Federal or State Agency.
11. To see if the Town will vote to transfer \$2,000.00 from its unencumbered surplus to the Emergency Services Center Capital Reserve Fund. (Included in the Budget)
12. To see if the Town will vote to transfer the sum of \$1,000.00 out of the Cemetery Trust Funds for the use of maintaining same. (Included in the Budget)
13. To see if the Town will vote to transfer \$1,500.00 from its unencumbered surplus to the Town Hall Parking Lot Capital Reserve Fund. (Included in the Budget)

14. To see if the Town will vote to raise and appropriate the sum of \$3,000.00 to be put in the Fire Equipment Capital Reserve Fund. (Included in the Budget)

15. To vote on the official ballot the amendments to the Salisbury Building Regulations as proposed by the Planning Board and printed in the Town Report. (Text available upon request from the Town Clerk) (By Planning Board)

16. To vote on the official ballot the amendments to the Salisbury Zoning Ordinance as proposed by the Planning Board and printed in the Town Report. (Text available upon request from the Town Clerk) (By Planning Board)

17. To see if the Town will vote to require the Tax Collector to annually appoint a Deputy Tax Collector with the approval of such appointment by the Board of Selectmen as specified by RSA 41:38.

18. To see if the Town will vote to amend Article 18 of the 1977 Town Meeting of Salisbury, N. H. to increase the reimbursement of volunteer fire-fighters to a rate schedule adopted at the 1981 Budget Committee meetings. This schedule to be in effect until changed by the Budget Committee. (By Selectmen and Fire Department)

19. To see if the Town will vote to authorize the hiring of the Police Chief on a full time basis and further raise and appropriate \$22,300.00 for operation of the Police Department. (Not recommended by the Budget Committee)

20. To see if the Town will vote to change the office of Road Agent to an appointed position pursuant to RSA 245-6. Said change to become effective in 1983 upon expiration of the term of office of the Road Agent elected at the 1982 Town Meeting. (By Petition)

21. To see if the Town will vote to authorize the appropriation of up to \$25,000.00 for the purpose of renovating the ground floor of Academy Hall for use by the Town; and further, to authorize the Selectmen to borrow, in behalf of the Town of Salisbury, the sum of \$25,000.00 for five years in serial notes or bonds to be paid in equal principal payments of \$5,000.00 each year plus interest or do anything in relation thereto. These funds would be paid to the Salisbury Historical Society upon appropriation and would be in lieu of rent for the period of two years commencing with the completion of the renovation and the occupation of the ground floor by the Town. The Salisbury Historical Society will also provide the Town with the option to purchase Academy Hall for \$1.00, the option to be exercised at any time during calendar year 1982. (Included in the Budget)

22. To see if the Town will vote to withdraw \$3,000.00 from the Highway Equipment Capital Reserve Fund for the purchase of a York Rake. (Included in the Budget)

23. To see if the Town will vote to accept the Budget as presented by the Budget Committee.

24. To transact any other business that may legally come before this meeting. Given under our hands and seal, the 2nd day of February in the year of our Lord nineteen hundred and eighty-two.

FREDERICK J. RICHARDSON
KENNETH A. MAILLOUX
STEVEN G. PRESTON
Board of Selectmen, Salisbury, N. H.

A true copy, attest —

FREDERICK J. RICHARDSON
KENNETH A. MAILLOUX
STEVEN G. PRESTON
Board of Selectmen, Salisbury, N. H.

PROPOSED BUDGET 1982

PURPOSES OF APPROPRIATION

	Actual Appropriations 1981	Actual Expenditures 1981	Select- men's Budget 1982	Recom- mended by Budget Committee	Not Recom- mended by Budget Committee
GENERAL GOVERNMENT					
Town Officers Salary	\$ 4,200.00	\$ 6,239.54	\$ 6,847.00	\$ 6,700.00	\$
Town Officers Expenses	15,735.00	15,832.04	17,452.00	17,100.00	
Election and Registration Expenses	600.00	398.70	1,300.00	1,300.00	
Cemeteries	2,000.00	1,976.32	2,700.00	2,700.00	
General Government Buildings	15,800.00	14,693.91	18,350.00	18,350.00	
Planning and Zoning	500.00	829.12	1,000.00	800.00	
Legal Expenses	3,500.00	3,150.42	3,500.00	3,500.00	
Central Planning Commission			590.00	590.00	
PUBLIC SAFETY					
Police Department	12,000.00	14,377.98	22,300.00	15,000.00	7,300.00
Fire Department	19,539.32	18,100.71	15,450.00	15,450.00	
Civil Defense	225.00	228.18	150.00	150.00	
HIGHWAYS, STREETS & BRIDGES					
Town Maintenance	12,558.05	13,981.79	35,486.42	35,486.42	
General Highway Department Expenses	5,000.00	4,919.82	6,000.00	6,000.00	
Town Road Aid	834.42	834.42	830.34	830.34	
Highway Subsidy	9,663.44	6,782.44	6,263.58	6,263.58	
Additional Highway Subsidy	7,278.51	7,215.66	6,911.44	6,911.44	
Class V Highway - Duncan Fund	6,232.14	4,742.25	6,653.07	6,653.07	
Flood Control Area Maintenance	5,000.00	5,927.40	4,000.00	4,000.00	
Street Lighting	900.00	1,405.29	1,700.00	1,700.00	
SANITATION					
Garbage Removal	13,100.00	12,973.12	14,148.00	14,148.00	
HEALTH					
Health Department	1,500.00	1,350.00	1,500.00	1,400.00	

WELFARE

General Assistance	2,500.00	1,971.19	2,500.00	5,000.00
Old Age Assistance	500.00	500.00	500.00	1,000.00
Aid to the Disabled	1,000.00	1,000.00	3,000.00	3,000.00

CULTURE AND RECREATION

Library	3,423.90	3,423.90	3,548.90	3,548.90
Parks and Recreation	1,700.00	1,421.67	2,235.00	2,235.00
Patriotic Purposes	700.00	834.69	850.00	850.00
Conservation Commission	140.00		140.00	140.00
Community Action Program	333.40	333.40	370.00	370.00

DEBT SERVICE

Principal of Long-Term Bonds & Notes	9,109.00	9,109.00	9,314.00	9,314.00
Interest Expense — Long-Term Bonds & Notes	5,594.16	5,594.16	3,636.00	3,636.00
Interest Expense — Tax Anticipation Notes	2,500.00	7,715.18	5,000.00	5,000.00
Academy Hall Restoration				25,000.00

CAPITAL OUTLAY

Sealing Roads and Shimming	18,200.00	18,200.00	29,000.00	29,000.00
Town Hall			5,840.00	5,840.00
York Rake			3,000.00	3,000.00
Bridges		6,069.50		

OPERATING TRANSFERS OUT

Fire Equipment	3,000.00	3,000.00	3,000.00	3,000.00
Town Hall and Parking Lot	1,500.00	1,500.00	1,500.00	1,500.00
Emergency Center Area	5,000.00	5,000.00	2,000.00	2,000.00

MISCELLANEOUS

FICA, Retirement & Pension Contributions	2,000.00	2,183.47	4,100.00	4,100.00
Insurance	8,800.00	11,335.98	9,562.00	9,562.00

TOTAL APPROPRIATIONS

	\$202,166.34	\$215,151.29	\$262,227.75	\$282,128.75
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Less: Amount of Estimated Revenues, Exclusive of Taxes
Amount of Taxes to be Raised

	120,507.79	145,507.79	136,662.96
	141,719.96		

	\$7,300.00
--	------------

SOURCES OF REVENUE

TAXES

	Estimated Revenues 1981	Actual Revenues 1981	Selectmen's Budget 1982	Estimated Revenues 1982
Resident Taxes	\$ 4,600.00	\$ 4,590.00	\$ 4,500.00	\$ 4,500.00
National Bank Stock Taxes	.50			
Yield Taxes	7,500.00	15,556.27	10,000.00	10,000.00
Interest and Penalties on Taxes	2,275.00	3,299.99	3,370.00	3,370.00
Current Use		865.00		

INTERGOVERNMENTAL REVENUES

Meals and Rooms Tax	5,000.00	3,631.34	3,400.00	3,400.00
Interest and Dividends Tax	5,000.00	6,760.02	5,000.00	5,000.00
Savings Bank Tax	900.00	1,452.46	1,000.00	1,000.00
Highway Subsidy	9,663.44	6,782.44	6,263.58	6,263.58
Additional Highway Subsidy	7,278.50	7,215.66	6,911.44	6,911.44
Town Road Aid	834.42			
Class V Highway Maintenance (Duncan)	6,232.14	6,232.14	6,653.07	6,653.07
Reimbursement a/c State-Federal Forest Land	549.13	549.13	549.13	549.13
State Flood Control	5,000.00		10,720.57	10,720.57
Fighting Forest Fires		52.37		
Road Toll Refund	100.00	160.27	150.00	150.00
Business Profits Tax	672.00	14,525.27	2,300.00	2,300.00
PILT	1,500.00	1,851.00	1,500.00	1,500.00

LICENSES AND PERMITS

Motor Vehicle Permit	17,500.00	16,331.50	16,500.00	16,500.00
Dog Licenses	1,000.00	1,011.50	1,000.00	1,000.00
Business Licenses, Permits and Filing Fees	500.00	330.00	2,800.00	2,800.00

CHARGES FOR SERVICES					
Rent of Town Property and Sale of Town Property					
Income from Departments	300.00	437.52	500.00	500.00	500.00
MISCELLANEOUS REVENUES	200.00	341.17	200.00	200.00	200.00
Interest on Deposits					
Old Home Day Receipts	2,000.00	4,699.24	2,500.00	2,500.00	2,500.00
Bank Charges and Error of Bank		116.00	150.00	150.00	150.00
Refunds		6.03			
OTHER FINANCING SOURCES	200.00	1,983.20	500.00	500.00	500.00
Withdrawal from Capital Reserve	11,500.00	10,500.00	19,340.00	19,340.00	19,340.00
Revenue Sharing Fund	7,000.00	7,000.00	10,000.00	10,000.00	10,000.00
Cancelled Check		200.09			
County Flood Control	232.76	206.32	200.00	200.00	200.00
Surplus			4,500.00	4,500.00	4,500.00
TOTAL REVENUES AND CREDITS	\$97,537.86	\$116,685.93	\$120,507.79	\$145,507.79	

Salisbury Planning Board**PROPOSED AMENDMENTS TO THE TOWN'S ZONING ORDINANCE**

As approved by the Board
following the required Public Hearings

1. That the Town's Zoning Ordinance, Art. IV—General Provisions—be amended by adding new sections, as follows:
 - A-1. No solid waste disposal facility (land-fill or other type), unless dictated by State law, shall be operated within the bounds of the Town unless it is to serve as the Town's facility and is operated by the Town on land owned by it or leased for that purpose or is operated by a private party under contract with the Town. Any allowed facility shall be for the use of Town residents and businesses only, unless Town Meeting action provides otherwise.
 - A-2. No toxic wastes or other form of hazardous wastes, so-called and so-defined by State and Federal agencies, shall be stored in or disposed of in any solid waste disposal area or in any part of the Town, except that a business or industry legitimately using or creating toxic or other hazardous materials may store wastes from such materials or processes for a limited period and under strict controls, as shall be set forth by the Selectmen in granting permits for such uses, in keeping with any and all applicable State and Federal regulations and statutes.
2. That it be further amended by deleting Sec. C and inserting in its place a new C and Sections C-1, C-2 and C-3, as follows:
 - C. The excavation of clay, sand, gravel or loam, or any other form of earth is permitted for private on-site uses in connection with the construction or buildings or facilities or in landscaping, but any Town restrictions on disposal of top soil such as in the site plan review regulations, shall prevail in all instances. All commercial excavations shall be carried out under special regulations, as may be adopted by the Selectmen.
 - C-1. In cases of discontinuance of construction or aftermath of a fire, owners shall be responsible for providing that no cellar hole or excavated area is left in an unsightly or hazardous condition.
 - C-2. The removal of timber for any purpose may take place in any district in the Town, provided required permits are obtained from the Selectmen and/or appropriate state agencies.
 - C-3. A permit for temporary use of a portable sawmill for processing logs in an on-site cutting operation may be obtained from the Selectmen by the land owner if the latter is granted an exception by the Board of Adjustment for this use. No exception for this purpose shall be granted, however, for the location of a sawmill in a residential district for operation within 1,000 feet of an existing residence, other than that of the sawmill operator.
3. That Art. IV be further amended by adding a new Section F to allow a new use under restricted conditions, as follows:
 - F. Radio transmission and micro-wave relay towers may be erected, with accompanying necessary power facilities, in commercial and agricultural districts by special exception granted by the Board of Adjust-

ment and approval of a site plan review by the Planning Board. The provisions of Art. VI may be waived for structures serving these purposes.

4. That the Town's Zoning Ordinance, Art. IX—Board of Adjustment—be amended by adding a new Section D, to read as follows:
 - D. The powers and duties of the Board of Appeals to hear the petitions of persons aggrieved by decisions of the Building Inspector, shall be vested in the Board of Adjustment, as provided for in RSA 156:4-b.
5. That the Town's Zoning Ordinance, Art. X—Amendments—be amended by deleting the present Sec. A, B and C and in place thereof inserting new wording for each section, as follows:
 - A. This Ordinance may be amended as provided for in RSA 31:63 a and b, and 31:64. Two public hearings shall be held on all proposed amendments and the Planning Board, except as provided in Section B, shall determine the final form of the amendments to be presented for a vote at Town Meeting.
 - B. Upon petition of 25 or more registered voters for an amendment to a zoning ordinance, the procedures set forth in RSA31:63-b shall be followed, including the holding of two public hearings. The planning Board may not change the wording of the proposed amendment, but its position for or against the proposal shall appear also on the ballot.
 - C. The Planning Board shall transmit to the Board of Selectmen prior to the closing date of the Town Warrant a copy of each of the proposed amendments on which public hearings have been held. The Board also shall provide the Town Clerk with an Official copy of each proposed amendment at least four weeks prior to the date of the Town Meeting, where they shall be placed on file and available to the public.

Proposed Amendments to the Town's Building Regulations

1. That the Town's Building Regulations, Art. 5, be amended by deleting the last sentence, on certification for occupancy, and by inserting new Sections A-1 and A-2, as follows:
 - A-1 A building may be certified for temporary occupancy following: (1) completion of the enclosed foundation, (2) completion of adequate disposal facilities complying with the New Hampshire Water Supply and Pollution Control Commission regulations, and (3) inspection and approval of the heating system by the Fire Chief or his agent.

Temporary occupancy permits may be issued for periods not to exceed 12 months. They shall have no effect on the 2-year requirement for completion of the exterior of the building. Continued work toward completion of the building shall be a requirement for extension of the permit by the Building Inspector.

- A-2 A permanent occupancy permit shall be granted only when the requirements of these building regulations shall have been met and the building is considered by the Building Inspector to be substantially completed and not in violation of any regulation or code.

2. That the Town's Building Regulations, Art. 5 be further amended by adding to Section C a new subsection 13, as follows:
 13. For construction details not covered in items 2-11 above, the BOCA (Building Officials and Code Administrators, International, Inc.) Code shall prevail.
3. That the Town's Building Regulations, Art 6 be amended by changing the Ranges and Permit Fee Schedule as follows:

Value		Permit Fee	
From \$1,000 - 2,000	to 1,000 - 5,000	From \$ 5	to \$10.00
2,000 - 10,000	to 5,000 - 25,000	\$10	to \$20.00
10,000 and over	to 25,000 and over	\$25	to \$50.00

SELECTMEN'S REPORT

If there was one theme that best describes our efforts in 1981, it would be "energy efficiency." Early in 1981 an energy audit was performed by the Governor's Council on Energy to analyze the energy use of the town buildings. At this time we have completed 50% of the suggested improvements for the fire station and will continue with additional improvements to the fire station, town hall and selectmen's office. According to the audit, projected savings in fuel costs will justify these expenses by 1985.

The town completed its first successful year with an administrative assistant. Mr. Chamberlin is available at the town office during stated hours to assist you with your questions and problems.

The cost expended by the town to borrow money in anticipation of taxes has exceeded interest income by \$3,000.00. For this reason, we are contemplating a semi-annual tax billing beginning in June of 1982 or 1983. Accordingly, you would be billed at a rate equal to one half of the previous year's assessment with 6% interest after 30 days. The residual would be billed in November as has been done in the past. We feel that by this means, borrowing in anticipation of taxes would be substantially reduced or eliminated.

Major emphasis in 1982 will be placed on improving town roads. Most of them have been neglected too long and require extensive work which we cannot afford to accomplish in any one year. Therefore, we have established priorities and requested increased appropriations. This will allow us to do what many of you have been concerned about for years.

In 1982 we will see the completion of an up-dated Master Plan to include a "Capital Improvements Plan." We believe the final results of both will greatly aid the Selectmen and the Budget Committee in planning for major expenditures.

We want to thank all of those who donated their time, talent, and effort to the town in 1981. Your contribution has been invaluable. The quality of Salisbury's government is measured by the degree of participation by its citizens.

Respectfully submitted

FREDERICK J. RICHARDSON
KENNETH A. MAILLOUX
STEVEN G. PRESTON
Board of Selectmen

TOWN OF SALISBURY ROAD NAMES

1. **WEST SALISBURY ROAD** — From the junction of U.S. Route 4 in Salisbury Heights travelling northwesterly into West Salisbury, ending at Pingree Bridge.
2. **MILL BROOK ROAD** — From Pingree Bridge in West Salisbury travelling southerly to the junction of Warner Road at Smith's Corners.
3. **BAY ROAD** — From the intersection of West Salisbury Road near the Ipsen residence travelling northerly to the Andover town line.
4. **HENSMITH ROAD** — From Route 4 in Salisbury Heights travelling southerly to the intersection of Route 127 and Warner Road.
5. **LOVERIN HILL ROAD** — From Hensmith Road near the Allen residence travelling westerly to a dead end.
6. **CENTER ROAD** — From Route 4 just north of the Fire Station travelling easterly to the intersection of Raccoon Hill Road and New Road.
7. **RACCOON HILL ROAD** — From the intersection of Center Road and New Road travelling northwesterly to the Andover town line.
8. **OLD COACH ROAD** — From the junction of Route 127 near the Academy Hall travelling southeasterly to the junction of Route 4.
9. **BOG ROAD** — From the north side of Route 127 one-half mile east of Route 4 travelling northerly to the intersection of Center Road.
10. **GERRISH ROAD** — From the south side of Route 127 approximately one mile east of Route 4 travelling southeasterly to the Boscawen town line.
11. **RABBIT ROAD** — A continuation of North Water Street in the town of Boscawen, travelling northerly, intersecting with Route 4 and ending at the intersection of Old Coach Road.
12. **WARNER ROAD** — From the intersection of Route 127 and Hensmith Road travelling westerly past Tucker Pond to the Warner town line.
13. **DUNLAP ROAD** — A dirt road travelling northwesterly, located just east of West Salisbury Road at the intersection of Bay Road.
14. **NORTH ROAD** — From the Franklin town line near the Daniel Webster Birthplace travelling northwesterly to the Andover town line at Flaghole Road.
15. **BROOKSIDE DRIVE** — From Route 127 just north of the Webster town line travelling southerly to a dead end at the Webster town line.

16. COUCHTOWN ROAD — From the intersection of Warner Road at Smith's Corner travelling southerly to a dead end at the Webster town line.
17. LITTLE HILL ROAD — From the intersection of Warner Road between Smith's Corners and the Blackwater River travelling southerly to the Webster town line.
18. OAK HILL ROAD — From Route 4 in Salisbury Heights travelling easterly to the junction of Raccoon Hill Road.
19. MOUNTAIN ROAD — From the intersection of West Salisbury Road and Mill Brook Road at Pingree Bridge, travelling northeasterly to a dead end.
20. HUMPHREY ROAD — From Flaghole Road near the telephone tower in Andover travelling southerly to a dead end.
21. WHITTEMORE ROAD — From Route 4 approximately one quarter mile north of Route 127, travelling northerly to the intersection of Center Road.
22. SCRIBNER ROAD — From Mill Brook Road and Scribner's Corner travelling easterly to a dead end.
23. ROBIE ROAD — From North Road near the Peterson residence travelling southerly to New Road.
24. MONTGOMERY ROAD — From North Road near the Fredrick Shaw residence travelling easterly to a dead end.
25. FRANKLIN ROAD — Route 127 from the junction of Route 4 to the Franklin town line.
26. DIMOND HILL ROAD — Route 127 from the junction of Route 4 to the junction of Hensmith Road and Warner Road.
27. BATTLE STREET — Route 127 from the junction of Hensmith Road and Warner Road to the Webster town line.
28. OLD TURNPIKE ROAD — Route 4 from the Boscawen town line to the Andover town line.
29. QUIMBY ROAD — On Kearsarge Mountain near the Warner town line and accessible only from Warner.
30. MUTTON ROAD — From Route 127 at the intersection of Route 4, travelling southerly to the Webster town line.
31. CALEF HILL ROAD — From Route 4 near the John Schaefer residence westerly to the Boscawen town line just south of Rabbit Road.
32. BEECH HILL ROAD — From Mountain Road northeasterly to the Andover town line.

33. SEARLES HILL ROAD – From Center Road between Bog Road and New Road easterly to the Franklin town line.
34. FELLOWS LANE – From Dimond Hill Road near the power lines southerly to the Boscawen town line.
35. PLAINS ROAD – From Warner Road between the Sanitary Landfill and Chair Factory Road northerly to Mill Brook Road near the cemetery.
36. COLLEGE ROAD – From Route 4 at Sanborn Hill northerly to the Andover town line.
37. CHAIR FACTORY ROAD – From Warner Road between the Sanitary Landfill and the South Road Bridge southerly to the Webster town line.
38. BACON LANE – From the south end of Old Coach Road northerly to a dead end.
39. BUCKHORN ROAD – From Mill Brook Road at Scribner's Corner travelling westerly.
40. TUTTLE ROAD – From Buckhorn Road travelling northerly.
41. WEST COUCHTOWN ROAD – A looped extension on the west side of Couchtown Road.
42. HEATH ROAD – From the north side of Warner Road near Sawyer's Orchard travelling northerly toward Loverin Hill.
43. NEW ROAD – Between Center Road and North Road.

Respectfully submitted on behalf of the Committee

John C. Lovejoy, Secretary

AUDITORS' REPORT

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To the Board of Selectmen
Town of Salisbury, New Hampshire 03268

Gentlemen:

SUMMARY OF FINDINGS AND RECOMMENDATIONS

Submitted herewith is the report of the annual examination and audit of the accounts of the Town of Salisbury, New Hampshire for the year ended December 31, 1981, which was made by Nathan Wechsler & Company in accordance with the vote of the Town.

One of the enclosed audits must be given the Town Clerk as part of the permanent records.

We have no recommendations to make to the Town as a result of our examination and annual audit.

SCOPE OF AUDIT

Included in the examination and audit were the accounts and records of the Board of Selectmen, Treasurer, Tax Collector, Town Clerk and Trustees of Trust Funds.

Very truly yours,

NATHAN WECHSLER & COMPANY
Certified Public Accountants

To the Board of Selectmen
Town of Salisbury, New Hampshire 03268

We have examined the combined financial statements of the Town of Salisbury, New Hampshire, and the combining, individual fund, and account group financial statements of the Town as of and for the year ended December 31, 1981, as listed in the contents. Our examination was made in accordance with generally accepted auditing standards and, accordingly, included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

As described more fully in Note 2, the combined financial statements referred to above do not include financial statements of the general fixed asset account group, which should be included to conform with generally accepted accounting principles.

In our opinion, except that the omission of the financial statements described above results in an incomplete presentation, as explained in the preceding paragraph, the combined financial statements referred to above present fairly the financial position of the Town of Salisbury, New Hampshire, at December 31, 1981, and the results of its operations and the changes in financial position of its proprietary fund types for the year then ended, in conformity with generally accepted accounting principles applied on a basis consistent with that of the preceding year. Also, in our opinion, the combining, individual fund, and account group financial statements referred to above present fairly the financial position of the individual funds and account groups of the Town of Salisbury, New Hampshire, at December 31, 1981, and the results of operations of such funds and the changes in financial position of individual proprietary funds for the year then ended, in conformity with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Our examination was made for the purpose of forming an opinion on the combined financial statements taken as a whole and on the combining, individual fund, and account group financial statements. The accompanying financial information listed as supporting schedules in the contents is presented for purposes of additional analysis and is not a required part of the combined financial statements of the Town of Salisbury, New Hampshire. The information has been subjected to the auditing procedures applied in the examination of the combined, combining, individual fund, and account group financial statements and, in our opinion, is fairly stated in all material respects to the combined financial statements taken as a whole.

January 26, 1982

COMBINED BALANCE SHEET
ALL FUND TYPES AND ACCOUNT GROUPS
December 31, 1981

	<u>Governmental</u> <u>Fund Types</u>		<u>Fiduciary</u> <u>Fund</u> <u>Type</u> <u>Trust</u> <u>and</u> <u>Agency</u>	<u>Account</u> <u>Group</u> <u>General</u> <u>Long-</u> <u>Term</u> <u>Debt</u>	<u>Totals</u> <u>(Memo-</u> <u>randum</u> <u>Only)</u> <u>Dec. 31,</u> <u>1981</u>
	<u>General</u>	<u>Special</u> <u>Revenue</u>			
ASSETS					
Cash	\$55,474	\$12,471	\$121,170	\$ —	\$189,115
Investments, at cost	—	—	81,115	—	81,115
Taxes receivable	36,660	—	59,241	—	95,901
Due from other funds	9,535	—	60,779	—	70,314
Amount to be provided for retirement of general long-term debt	—	—	—	58,712	58,712
	<u>\$101,669</u>	<u>\$12,471</u>	<u>\$322,305</u>	<u>\$58,712</u>	<u>\$495,157</u>
LIABILITIES AND FUND EQUITY					
Liabilities:					
Due to school district	\$ —	\$ —	\$111,485	\$ —	\$111,485
Due to Town Treasurer	106	—	—	—	106
Due to other funds	60,779	—	9,535	—	70,314
General obligation notes payable	—	—	—	58,712	58,712
Total liabilities	<u>\$60,885</u>	<u>\$ —</u>	<u>\$121,020</u>	<u>\$58,712</u>	<u>\$240,617</u>
Fund Equity:					
Fund balances:					
Unreserved:					
Designated for subsequent years' expenditures	\$ 9,698	\$ —	\$ —	\$ —	\$ 9,698
Undesignated	31,086	12,471	201,285	—	244,842
Total fund equity	<u>\$ 40,784</u>	<u>\$12,471</u>	<u>\$201,285</u>	<u>\$ —</u>	<u>\$254,540</u>
	<u>\$101,669</u>	<u>\$12,471</u>	<u>\$322,305</u>	<u>\$58,712</u>	<u>\$495,157</u>

The Notes to Financial Statements are an integral part of this statement.

COMBINED STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
ALL GOVERNMENTAL FUND TYPES
Year Ended December 31, 1981

	Governmental Fund Types		Totals (Memo- randum Only)
	General	Special Revenue	Dec. 31, 1981
Revenues:			
Taxes	\$ 85,382	\$ —	\$ 85,382
From State of New Hampshire	47,567	—	47,567
Reimbursements	—	—	—
From local sources, except taxes	25,002	846	25,848
Receipts other than current revenue	7,000	—	7,000
Federal entitlement payments	—	8,810	8,810
	<u>\$164,951</u>	<u>\$9,656</u>	<u>\$174,607</u>
Expenditures:			
Current:			
General government	\$37,152	\$1,000	\$38,152
Protection of persons and property	42,957	4,000	46,957
Health and sanitation	14,323	1,000	15,323
Highways and bridges	45,809	—	45,809
Library	3,424	1,000	4,424
Public welfare	3,471	—	3,471
Patriotic purposes	719	—	719
Parks and playgrounds	1,422	—	1,422
Cemeteries	2,310	—	2,310
Unclassified	12,048	—	12,048
Capital outlay	18,200	—	18,200
Debt service:			
Principal retirement	9,109	—	9,109
Interest charges	10,811	—	10,811
Total expenditures	<u>\$201,755</u>	<u>\$7,000</u>	<u>\$208,755</u>
Excess of revenues over (under) expenditures	<u>\$(36,804)</u>	<u>2,656</u>	<u>\$(34,148)</u>
Other financing sources (uses):			
Proceeds of general obligation notes	\$ —	\$ —	\$ —
Operating transfers in	11,500	—	11,500
Operating transfers out	(9,500)	—	(9,500)
Total other financing sources (uses)	<u>\$ 2,000</u>	<u>\$ —</u>	<u>\$ 2,000</u>
Excess of revenues and other sources over (under) expenditures	<u>\$(34,804)</u>	<u>\$2,656</u>	<u>\$(32,148)</u>
Fund balances, January 1, 1981	<u>65,890</u>	<u>9,815</u>	<u>75,705</u>
Fund balances, December 31, 1981	<u><u>\$31,086</u></u>	<u><u>\$12,471</u></u>	<u><u>\$ 43,557</u></u>

The Notes to Financial Statements are an integral part of this statement.

**COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES – BUDGET AND ACTUAL –
GENERAL AND SPECIAL REVENUE FUND TYPES
For the Year Ended December 31, 1981**

	General Fund			Special Revenue Fund			Totals (Memorandum Only)		
	Variance			Variance			Variance		
	Budget	Actual	Favor- able (Unfa- vorable)	Budget	Actual	Favor- able (Unfa- vorable)	Budget	Actual	Favor (Unfa- vorable)
Revenues:									
Taxes									
From State of New Hampshire	\$ 79,388	\$85,382	\$5,994	\$ –	\$ –	\$ –	\$ 79,388	\$ 85,382	\$ 5,994
Reimbursements	52,513	47,567	(4,946)	–	–	–	52,513	47,567	(4,946)
From local sources, except taxes	–	25,002	373	–	846	846	–	–	–
Receipts other than current revenue	7,000	7,000	–	–	–	–	7,000	7,000	–
Federal entitlement payments	–	–	–	8,810	8,810	–	8,810	8,810	–
	<u>\$163,530</u>	<u>\$164,951</u>	<u>\$1,421</u>	<u>\$8,810</u>	<u>\$9,656</u>	<u>\$846</u>	<u>\$172,340</u>	<u>\$174,607</u>	<u>\$2,267</u>
Expenditures:									
Current:									
General government	\$ 36,325	\$ 37,152	\$ (827)	\$1,000	\$1,000	\$ –	\$37,325	\$ 38,152	\$ (827)
Protection of persons and property	41,204	42,957	(1,753)	4,000	4,000	–	45,204	46,957	(1,753)
Health and sanitation	14,600	14,323	277	1,000	1,000	–	15,600	15,323	277
Highways and bridges	47,466	45,809	1,657	–	–	–	47,466	45,809	1,657
Library	3,424	3,424	–	1,000	1,000	–	4,424	4,424	–
Public welfare	4,000	3,471	529	–	–	–	4,000	3,471	529
Patriotic purposes	700	719	(19)	–	–	–	700	719	(19)
Parks and playgrounds	1,700	1,422	278	–	–	–	1,700	1,422	278
Public service enterprises	2,333	2,310	23	–	–	–	2,333	2,310	23
Unclassified	14,875	12,048	2,827	–	–	–	14,875	12,048	2,827
Capital outlay	18,200	18,200	–	–	–	–	18,200	18,200	–
Debt service:									
Principal retirement	9,109	9,109	–	–	–	–	9,109	9,109	–
Interest charges	8,094	10,811	(2,717)	–	–	–	8,094	10,811	(2,717)
Total expenditures	<u>\$202,030</u>	<u>\$201,755</u>	<u>\$ 275</u>	<u>\$7,000</u>	<u>\$7,000</u>	<u>\$ –</u>	<u>\$209,030</u>	<u>\$208,755</u>	<u>\$ 275</u>
Excess of revenues over (under) expenditures	<u>\$(38,500)</u>	<u>\$(36,804)</u>	<u>\$1,696</u>	<u>\$1,810</u>	<u>\$26.56</u>	<u>\$846</u>	<u>\$(36,690)</u>	<u>\$(34,148)</u>	<u>\$2,542</u>

**COMBINED STATEMENT OF REVENUES, EXPENSES,
AND CHANGES IN FUND BALANCES
ALL PROPRIETARY FUND TYPES AND SIMILAR TRUST FUNDS
Year Ended December 31, 1981**

	<u>Fiduciary Fund Type</u>		<u>Totals (Memo- randum Only) Dec. 31, 1981</u>
	<u>Trust</u>	<u>Agency</u>	
Revenue, investment income	\$ 15,515	\$ 2,646	\$ 18,161
Receipts:			
New funds created	9,500	—	9,500
Yield tax deposits	—	7,145	7,145
Expenditures:			
Transfers to other funds	(11,604)	—	(11,604)
Deposits refunded or transferred	—	(8,821)	(8,821)
Income transferred	—	(525)	(525)
Net	\$ 13,411	\$ 445	\$ 13,856
Fund balance, January 1, 1981	<u>155,361</u>	<u>32,068</u>	<u>187,429</u>
Fund balance, December 31, 1981	<u>\$168,772</u>	<u>\$32,513</u>	<u>\$201,285</u>

The Notes to Financial Statements are an integral part of this statement.

**STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
PROPERTY TAX FUND
For the Year Ended December 31, 1981**

	<u>Balances Jan. 1, 1981</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balances Dec. 1, 1981</u>
ASSETS				
Taxes receivable	\$69,835	\$248,784	\$259,378	\$ 59,241
Due from State of N.H., Business Profits Tax	—	11,533	11,533	—
Due from General Fund	27,083	8,561	(25,135)	60,779
	<u>\$96,918</u>	<u>\$268,878</u>	<u>\$245,776</u>	<u>\$120,020</u>
LIABILITIES				
Due to Merrimack Valley School District	\$87,286	\$223,761	\$199,562	\$111,485
Due to Merrimack County		36,582	36,582	
Due to General Fund	9,632	8,535	9,632	8,535
	<u>\$96,918</u>	<u>\$268,878</u>	<u>\$245,776</u>	<u>\$120,020</u>

The Notes to Financial Statements are an integral part of this statement.

NOTES TO FINANCIAL STATEMENTS

Note 1. Significant Accounting Policies

Basis of presentation:

General government revenues and expenditures accounted for in the General Fund are controlled by a budgetary accounting system in accordance with various legal requirements which govern the Town's appropriations.

Property taxes, resident taxes, federal and state funds are accounted for and reported on the accrual basis. Property taxes are assessed and levied as of April 1 and are payable the following December 1. Motor vehicle fees and other General Fund revenues are recorded on a cash basis.

Expenditures are accounted for and reported on the cash basis. Materials, supplies and capital equipment are expensed when purchased.

The Special Revenue Funds financial statements are presented on the modified accrual basis of accounting to account for funds derived from other governmental agencies which impose restrictions on the use of the funds.

General governmental long-term liabilities and amounts to be provided for their retirement are accounted for on the cash basis in the General Long-Term Debt Group of Accounts. Amounts due in future periods are provided by appropriation and become part of the funds raised through taxes or reimbursements from other governmental agencies in those years.

The Agency Funds financial statements account for money received and held by the Town in the capacity of agent for individuals, private organizations and other governmental agencies. The Agency Funds are presented on the accrual basis.

The Trust Funds include money and property received and held by the Town in the capacity of trustee, custodian or agent for individuals, private organizations, and other governmental units and are presented on the accrual basis of accounting.

Investments:

Investments are stated at cost.

Note 2. Fixed Assets

The cost of general fixed assets are recorded as expenditures. The Town does not record the cost of general fixed assets in a General Fund Assets Group of Accounts.

NOTES TO FINANCIAL STATEMENTS

Note 3. Investments

At December 31, 1981 investments consisted of:

Shares	Description	Cost
266	Bankers Trust New York Corporation (133 share stock dividend as of 1/2/81 — total 266 shares)	\$ 2,430
225	Alabama Power Company	23,296
650	Public Service Company of New Hampshire, Common	13,562
450	Public Service Company of New Hampshire, 11% Preferred	13,644
93	Columbus and Southern Ohio Electric, Preferred	8,052
\$10,000	First Mortgage Bonds — Northern States Power Co.	10,075
10,000	First Mortgage Bonds — The Detroit Edison Co.	10,056
		<u>\$81,115</u>

Note 4. Common Trust Fund

The Common Trust Fund assets are in the form of savings certificates or passbooks with the Franklin Savings Bank.

Note 5. Designated Fund Balances

The following schedule reflects the activity in the capital outlay projects and school tax for the year ended December 31, 1981:

	Appropriations Forwarded From 1980	Appropriations 1981	Expenditures 1981	Expenditures (Over) Under Appropriations	Appropriations Forwarded to 1982
Capital Outlay:					
Sealing roads	\$3,979	\$18,200	\$18,200	\$ —	\$3,979
Pingree bridge	7,849	—	3,400	—	4,449
Peter's bridge	1,593	—	324	—	1,269
South Road bridge	2,346	—	2,346	—	—
	<u>\$15,767</u>	<u>\$18,200</u>	<u>\$24,270</u>	<u>\$ —</u>	<u>\$ 9,697</u>
School Tax	<u>\$87,286</u>	<u>\$223,761</u>	<u>\$199,562</u>	<u>\$ —</u>	<u>\$111,485</u>

NOTES TO FINANCIAL STATEMENTS

Note 6. Interest on Outstanding Debt

Interest due in the future on long-term debt outstanding at December 31, 1981 is not recorded in the financial statements.

Note 7. Statement of Debt

	Fire Engine and Equipment	South Road and Peter's Bridge
Original Amount of Issue	<u>\$40,000</u>	<u>\$35,461</u>
Date of Original Issue	<u>July 1, 1980</u>	<u>October 19, 1978</u>
Principal Payable Date	<u>December 30</u>	<u>October 19</u>
Interest Payable Date	<u>December 30</u>	<u>October 19</u>
Payable To	Franklin National Bank	Franklin National Bank
Outstanding Debt, January 1, 1981	<u>\$40,000</u>	<u>\$27,821</u>
Issuances	<u>—</u>	<u>—</u>
Retirements	<u>5,000</u>	<u>4,109</u>
Outstanding Debt, December 31, 1981	<u>\$35,000</u>	<u>\$23,712</u>
Maturities, Year Ending December 31:		
1982	\$5,000	\$4,314
1983	5,000	4,530
1984	5,000	4,757
1985	5,000	4,995
1986	5,000	5,116
1987	5,000	—
1988	<u>5,000</u>	<u>—</u>
	<u>\$35,000</u>	<u>\$23,712</u>

COMBINING STATEMENT OF REVENUE, EXPENDITURES
AND CHANGES IN FUND BALANCES
AGENCY FUNDS
Year Ended December 31, 1981

	Yield Taxes in Escrow	Merrimack Valley School District Funds	Total
Fund Balance, January 1, 1981	\$ 7,434	\$24,634	\$32,068
Revenue:			
Yield tax deposits	7,145	—	7,145
Interest income	192	2,454	2,646
	<u>\$14,771</u>	<u>\$27,088</u>	<u>\$41,859</u>
Expenditures:			
Deposits refunded or transferred to tax collector	\$ 8,821	\$ —	\$ 8,821
Interest earned transferred to Treasurer	525	—	525
	<u>\$ 9,346</u>	<u>\$ —</u>	<u>\$ 9,346</u>
Fund Balance, December 31, 1981	<u>\$ 5,425</u>	<u>\$27,088</u>	<u>\$32,513</u>

**SUPPLEMENTAL DETAILED STATEMENT OF ESTIMATED AND ACTUAL REVENUE
GENERAL FUND**

Year Ended December 31, 1981

	<u>Estimated</u>	<u>Actual</u>	<u>Actual Over (Under) Estimated</u>
Taxes:			
Current year:			
Property tax	\$317,188	\$319,117	\$1,929
Resident tax	4,840	4,960	120
Yield tax	14,105	14,655	550
National bank stock tax	50	—	(50)
Land use change tax	865	865	—
Prior years:			
Resident tax	—	80	80
Interest on delinquent taxes	2,200	5,978	3,778
Resident tax penalties	482	69	(413)
From State of New Hampshire:			
Meals and rooms tax	3,631	3,631	—
Interest and dividends tax	6,760	6,760	—
Savings bank tax	1,452	1,453	1
Highway subsidy	6,727	6,783	56
Additional highway subsidy	7,279	7,216	(63)
State aid flood control land	5,000	—	(5,000)
Class V highway maintenance	6,232	6,232	—
Reimbursement a/c State and Federal forest lands	549	549	—
Reimbursement a/c fighting forest fires	52	52	—
Reimbursement a/c road toll refund	100	—	(100)
Reimbursement a/c gas tax	—	160	160
Reimbursement a/c business profits tax	14,525	14,525	—
Reimbursements:			
County flood control	206	206	—
From Local Sources, Except Taxes:			
Dog licenses	950	1,011	61
Business licenses, permits and filing fees	200	330	130
Rent of town property	200	438	238
Income from departments	150	341	191
Motor vehicle permit fees	17,500	16,332	(1,168)
Refunds	779	—	(779)
Interest from yield tax deposits	350	525	175
Interest on deposits	3,000	4,174	1,174
PILT	1,500	1,851	351
Receipts Other Than Current Revenue:			
Withdrawal from Capital Reserve Funds	6,000	11,500	5,500
Revenue sharing funds	7,000	7,000	—
Fund balance	42,000	42,000	—
	<u>\$471,872</u>	<u>\$478,793</u>	<u>\$6,921</u>

**SUPPLEMENTAL DETAILED STATEMENT OF
APPROPRIATIONS AND EXPENDITURES
GENERAL FUND**

Year Ended December 31, 1981

	Appro- priations	Expendi- tures	Expenditures (Over) Under Appro- priations
General Government:			
Town officers' salaries	\$ 4,200	\$ 6,039	\$ (1,839)
Town officers' expenses	15,725	16,020	(295)
Election and registration expenses	600	399	201
Town hall and other buildings expense	15,800	14,694	1,106
Protection of Persons and Property:			
Police department	12,000	14,378	(2,378)
Fire department	19,539	18,101	1,438
Planning and zoning	500	829	(329)
Insurance	8,800	9,421	(621)
Civil defense	225	228	(3)
Conservation commission	140	—	140
Health and Sanitation:			
Health department	1,500	1,350	150
Town dump and garbage removal	13,100	12,973	127
Highways and Bridges:			
Town road aid	834	834	—
Town maintenance	12,558	11,038	1,520
Street lighting	900	1,405	(505)
General expenses of highway department	21,942	21,862	80
Class V highway maintenance	6,232	5,928	304
Maintenance flood control area	5,000	4,742	258
Library	3,424	3,424	—
Public Welfare:			
Old age assistance	500	500	—
Aid to permanently and totally disabled	1,000	1,000	—
Town poor	2,500	1,971	529
Patriotic Purposes	700	719	(19)
Parks and Playgrounds	1,700	1,422	278
Public Service Enterprises			
Cemeteries	2,000	1,977	23
Community Action Program	333	333	—
Unclassified:			
Damages and legal expense	3,500	3,150	350
Employees retirement and social security	2,000	2,026	(26)
Overlay	9,400	6,872	2,528
Debt Service:			
Principal on long-term notes and bonds	9,109	9,109	—
Interest on long-term notes and bonds	5,594	5,594	—
Interest on temporary loans	2,500	5,217	(2,717)
Capital Outlay (Note 3)	18,200	18,200	—

Payments to Other Governmental Divisions:

County tax	36,556	36,582	(26)
School tax (Note 3)	223,761	199,562	24,199

Payments to Capital Reserve Funds:

Fire equipment	3,000	3,000	—
Town hall and parking lot	1,500	1,500	—
Emergency services center	5,000	5,000	—

1981 Town Appropriations

\$471,872

1981 Town Expenditures

\$447,399

\$24,473

Appropriations carried forward from 1980 available
to offset current expenditures (Note 3):

Capital outlay	(15,767)	15,767
School tax	(87,286)	87,286

Appropriations carried forward to 1982 available
to offset future expenditures (Note 3):

Capital outlay	9,698	(9,698)
School tax	111,485	(111,485)

\$471,872\$465,529\$6,343

SUPPLEMENTAL DETAILED STATEMENT OF REVENUES, TRANSFERS
DISBURSEMENTS AND CHANGES IN FUND BALANCES
TRUST FUND
Year Ended December 31, 1981

Date of Crea- tion	Name of Trust Fund	Purpose of Trust Fund	How Invested
CEMETERY FUNDS			
Var- ious	Various	Cemetery Perpetual Care Common Trust	
TOTALS ACCOUNT CEMETERY FUNDS			
CAPITAL RESERVE FUNDS			
1949	Town of Salisbury, NH	Road Maintenance	Various
1969	Town of Salisbury, NH	Fire Equipment	Franklin Savings Bank
1971	Town of Salisbury, NH	Highway Equipment	Franklin Savings Bank
1972	Town of Salisbury, NH	Town Hall & Park. Lot	Franklin Savings Bank
1979	Town of Salisbury, NH	Emer. Ser. Ctr.	Franklin Savings Bank
TOTALS ACCOUNT CAPITAL RESERVE FUNDS			
TOTALS ALL FUNDS			

PRINCIPAL

INCOME

Bal. of Prin.

<u>Balance</u> <u>Jan. 1</u> <u>1981</u>	<u>New</u> <u>Funds</u> <u>Created</u>	<u>Balance</u> <u>Dec. 31,</u> <u>1981</u>	<u>Balance</u> <u>Jan. 1,</u> <u>1981</u>	<u>Earned</u> <u>During</u> <u>Year</u>	<u>Expended</u> <u>During</u> <u>Year</u>	<u>Balance</u> <u>Dec. 31,</u> <u>1981</u>	<u>& Income</u> <u>Dec. 31,</u> <u>1981</u>
\$ 7,380	\$ —	\$ 7,380	\$ 3,930	\$ 852	\$ 1,104	\$ 3,678	\$ 11,058
<u>\$ 7,380</u>	<u>\$ —</u>	<u>\$ 7,380</u>	<u>\$ 3,930</u>	<u>\$ 852</u>	<u>\$ 1,104</u>	<u>\$ 3,678</u>	<u>\$ 11,058</u>
\$119,540	\$ —	\$119,540	\$ 4,388	\$13,227	\$10,500	\$ 7,115	\$126,655
4,633	3,000	7,633	—	265	—	265	7,898
1,900	—	1,900	1,187	177	—	1,364	3,264
5,334	1,500	6,834	623	407	—	1,030	7,864
<u>6,000</u>	<u>5,000</u>	<u>11,000</u>	<u>446</u>	<u>587</u>	<u>—</u>	<u>1,033</u>	<u>12,033</u>
<u>\$137,407</u>	<u>\$9,500</u>	<u>\$146,907</u>	<u>\$ 6,644</u>	<u>\$14,663</u>	<u>\$10,500</u>	<u>\$10,807</u>	<u>\$157,714</u>
<u>\$144,787</u>	<u>\$9,500</u>	<u>\$154,287</u>	<u>\$10,574</u>	<u>\$15,515</u>	<u>\$11,604</u>	<u>\$14,485</u>	<u>\$168,772</u>

SALISBURY FIRE & RESCUE REPORT

We are happy to report a decline in fire and rescue calls for the year 1981, as compared to last year's large amount (84). In 1981 we had a total of (69) for fire and rescue. A breakdown of these is listed below.

Structures	1	Auto accidents	5
Chimneys	10	Medical Calls	23
Brush	3	Drills	5
Mutual Aid	11	Miscellaneous	11

Miscellaneous calls were (1) Lost child, (3) Smoke investigations, (2) Wires down, (1) Flooded cellar, (1) House full of smoke, (1) Stove fire, (1) Child playing with matches outdoors, and (1) call for an auto accident in Salisbury, Mass.

The men of the Department had five out of town drills in addition to our regular monthly training sessions. We were also able to use New London's smoke house and training site twice and hope to do it again this year.

We would like to thank the Selectmen and Budget Committee for their understanding and guidance in helping us with our fire and rescue budget. Last year we received over \$6,600 for new equipment with the understanding we would need very little this year. We asked for \$1,500 this year mainly to replace a portable pump that went beyond repairs while we were training this spring.

As in past years, many thanks to the Ladies Auxiliary for refreshments when needed, also the gifts they got for the Department. This past year they got us a much needed window fan, paid for repairs on our refrigerator, got us note cards to send out to other departments, and also fire rescue stickers for children and invalids. These stickers are placed on the window or door of their sleeping quarters and assist the first men on the scene if a rescue or search may be needed. The ladies also donated money for the lights and wiring done upstairs in the station.

Also many thanks to the Crossroads Store for opening their store so we could get supplies and gas no matter what the hour was.

As in the past years, the fire and rescue could still use more help. We meet at the station on the first and third Mondays of the month at 7:00 p.m.

DON'T FORGET – FOR FIRE OR RESCUE – CALL 1-225-3355.

Respectfully submitted,

ROBERT L. DUKETTE, SR.
Fire Chief

POLICE DEPARTMENT REPORT

As you can see in the Activity Summary listed below, your Police Department had a busy year in 1981. As an overall perspective, our general activity increase over 1980 was 72%! The value of property lost as a result of crime nearly doubled, exceeding \$23,000 by the end of the year. This may seem exaggerated to those of you who are not aware of this department's daily activities. The reason for that is my list of priorities. Operating this department to serve you is at the top of the list, and "spreading the news" at the bottom. As I am sure you have noticed from your newspapers, there has been a drastic increase in serious crimes all around us in the recent past. This is where our major problems come from, not from within the town. Our biggest local problem has been juvenile crime—something that I prefer to put a great deal of time into—not only because they are your children, but because these kids need a better future than what they may be headed for.

Unfortunately, the only action we can take in an effort to improve these conditions requires a larger budget appropriation. For 1982, I have requested a budget that will allow me to work as a "full time" Chief, if approved. This may seem a drastic step, but in fact it is not. I have used activity figures compiled during the last five years in order to determine a projected need. The average increase per year over that period added to 1981's activities, plus training that I am now required to take, points to the need for me to work an average of approximately 45 hours per week in 1982. That is an average, and would not be a fixed, scheduled hourly position, but rather a "needed duty" as we work now. In fact, I have had to work over 65 hours per week on occasions during 1981. At the time I am writing this report to you, the Budget Committee has tentatively recommended a \$15,000 budget for the Police Department. This figure, as near as I can project, will require a cut in service of at least 25% from 1981, and return the Police Department to a level of service equal to that of 1978. My belief, and the feelings expressed to me by most of you that I have dealt with, are that we should do what can be done about the crime rate—a rate that is directly affected by the state of the economy. As the economy worsens, where are you going to spend money? Is protection of property a priority to you? These are questions only you can answer. The bottom line of this proposal is what do *you* want?

Do you want . . .

- Someone around during the daytime to respond to emergencies? (including fires, accidents, medical emergencies, etc.)
- Someone to be checking suspicious vehicles that may be backed up to your front door while you're supposed to be at work?
- Investigation of crimes that are increasing regularly?
- At least an attempt at reducing a yearly property loss of over \$23,000?
- Someone checking your property while you're away on vacations, holidays, etc.?
- Prevention of crimes through increased police visibility?
- Local control of local incidents?
- Improved highway safety through increased apprehension of traffic violators (look below at what last year's increase did for the motor vehicle accident rate!)

I have requested and recommended the adoption of the full time position not for my benefit, as some would have you believe, but for yours. This is your Police Department—only you can determine the level of service you wish to fund. If you approve the article, I will do the best I can to accomplish these goals in 1982.

Respectfully submitted,

JOHN C. LOVEJOY, Chief

POLICE DEPARTMENT ACTIVITIES SUMMARY COMPARISON

	1980	1981	
1. Total hours labor	1230.5	1568.5	+27.5%
2. Total miles travelled	7,422	10,830	+46%
3. Property checks conducted	n/a	320	n/a
4. Total arrests & summonses	16	48	+200%
5. Court activity:			
A. Total cases cleared	16	47	+194%
B. Total convictions	14	43	+207%
C. Percentage convictions	88%	91.5%	
6. Total calls received	444	739	+66.5%
7. Investigations general			
A. 1. Arson/Fire	3	2	
2. Assault	0	2	
3. Bad checks	1	0	
4. Burglary	10	19	
5. Criminal mischief (vandalism)	6	9	
6. Deaths	1	0	
7. Drugs	1	0	
8. Indecent exposure	0	1	
9. Motor vehicle accidents	11	11	
10. Motor vehicle offense	0	10	
11. Property lost/found	1	4	
12. Theft	4	14	
13. Reckless conduct	0	1	
B. Total investigations opened	38	73	
C. Total cases cleared	21	37	
D. Percentage cases cleared	55%	50.5%	
E. Approximate total dollar loss from crime	\$12,035	\$23,275	
8. A. Total reportable motor vehicle accidents	11	11	no change
B. Total motor vehicle accidents with injuries	4	3	-25%
C. Total persons injured from accidents	8	3	-62.5%
9. Total motor vehicle offenses	19	70	+268.5%
A. Summonses & arrests	14	37	+164.5%
B. Warnings	5	33	560%

SALISBURY PLANNING BOARD

The Planning Board has been actively engaged in updating the Town's Subdivision and Zoning Regulations. These updates were required to meet many changes required by actions taken by the State legislature during its 1981 session. The changes are subject to voter approval at the Town Meeting.

The Building Regulations have also been modified to indicate that all new building construction should meet requirements as set forth in the Building Officials and Code Administrators International Inc. (BOCA) code book. An increase in the value ranges and fee schedules for building permits was made to reflect increased building costs.

Regulations regarding the excavation of sand and gravel were prepared by the Board in accordance with R.S.A. 155E Sect. III and regulation was accepted by the Board of Selectmen.

The Board's opinion relative to subdivision of land on the West side of the Blackwater River has changed because of improvements made to the Mill Road approach to Peter's Bridge and beyond.

In conclusion the excellent participation by all Board members and alternates in the work of the Board has been greatly appreciated.

Respectfully submitted,
G. D. IPSEN

CENTRAL NEW HAMPSHIRE REGIONAL PLANNING COMMISSION

The Central New Hampshire Regional Planning Commission has been in existence since 1970 and during this period has continued its involvement in studies of both a regional as well as a local nature. The Commission acts as an advisory body to its member municipalities and as such is often invited to participate in local planning projects.

As a part of the ongoing technical assistance provided, the Commission has written several memoranda to the planning board regarding changes in the state laws and the best manner in which to comply with those changes. The Commission has also worked with the planning board on matters related to capital improvements programming. The Commission has been working with the Selectmen on the consequences of the newly passed solid waste law and hopes to be able to have the law clarified in the very near future.

The Commission again sponsored a series of legal seminars for local officials which was well attended.

The Commission hopes to be able to continue to serve the needs of its member municipalities in the future and appreciates the past support of its activities by the Town of Salisbury.

Respectfully submitted,

GERALDINE BURGESS
KENNETH MAILLOUX
Salisbury Representatives
to the Commission

RECREATION DEPARTMENT

The 1981 baseball season was back on our new ballfield.

With the new backstop and new bleachers, the field looks really good. A new scoreboard, donated by Pepsi Cola and Cross Roads Store, was installed. A new sign for the ballfield was made by Merrimack Valley High School and will be up for the 1982 season.

There was a greater turnout for the 1981 soccer season, and I am glad to see both parents and youth interest in this new program.

In 1981, we added a new member to our committee, Ms. Irene Plourde.

I would like to thank all parents, youth, and coaches for their effort and support of our programs.

My sincere thanks to all,

ROBERT KINNE, Chairman
Recreation Committee

SALISBURY FREE LIBRARY

In 1981, the Library Trustees purchased 201 books (145 adult and 56 youth) at a cost of \$1,367. This reflects a 26 increase over 1980 figures in books purchased, at twice the cost. Last year the trustees spent \$656 for 159 books. Rising costs in publishing, printing and postage are responsible for the increase. Forty three used books were donated to the library, a decrease of 16 books over last year. Records show that 2,810 books were borrowed in 1981, 1,524 by 111 adult patrons and 1,286 by 122 youth patrons. This shows an increase of 289 more books borrowed over the 1980 figure and an increase of 16 patrons.

The trustees held two book sales last year, during the Historical Society's rummage sale in June and Old Home Day in August. Almost \$60 was raised at both sales.

In June, the Library and Historical Society cosponsored a film and lecture program on New Hampshire Writers and the Small Town. Jere Daniell, a Dartmouth College professor, was the guest speaker for the program, which was made available to libraries throughout the state by the New Hampshire Library Association (NHLA). The program was well received, and the Library and Historical Society each made a donation of \$10 to NHLA.

The Library and elementary school continued their joint program of biweekly visits by the school children in grades 1, 2 and 3. This program, begun in 1978, has helped increase library usage by both the children and their parents.

The annual summer story hour was held for six weeks in July and August. Two sessions were given each week, one for 3 to 5 year-olds and one for 6 to 9 year-olds. However, the older session was not well attended and will not be continued this summer. The younger group included about 7 children consistently each week and will be continued again this year.

The trustees wish to thank all those who helped throughout the year, especially the story hour readers, elementary school teachers, book donors and the Historical Society for working with us on the film program. Special thanks go to our efficient librarian, Mildred Stahl, and her assistants, Joy Chamberlin and Sue Brundrett.

Respectfully submitted,

LYNN JOHNSON, Trustee and Treasurer
JUDITH PRESTON, Trustee
MARY HATTAN, Trustee

**STATEMENT OF LIBRARY RECEIPTS AND EXPENDITURES
YEAR ENDED DECEMBER 31, 1981**

Receipts:

Town Appropriation	\$3,424.00	
Interest Income	102.00	
Payment for Lost Books	9.00	
Book Sales	58.00	
Historical Society Donation for Film Program	10.00	\$3,603.00

Disbursements:

Librarians' Salaries	\$1,902.00	
Books	1,367.00	
Social Security Expense	136.00	
Supplies	100.00	
Film Program Donation	20.00	
Association Memberships	12.00	
Bank Charges	2.00	
		\$3,539.00

Excess of Receipts Over Disbursements \$ 64.00

Add Cash Balance 1;1;81 \$1,221.00

Cash Balance 12/31/81 \$1,285.00

THE VISITING NURSE ASSOCIATION OF FRANKLIN, INC,

1981 has been an exciting year for the Visiting Nurse Association. We have purchased a building which will adequately house the staff as well as have ample room for our clinics.

Please express our deepest thanks to the residents of Salisbury who gave generously to our building fund drive. With the help of the Towns of Salisbury, Webster, Hill, Tilton and Northfield and the City of Franklin we raised the purchase price of \$30,000 for the building. The agency was fortunate to obtain a loan of \$47,500.00 at 5% interest to complete the building. Work is progressing nicely and we are looking forward to seeing you at our open house sometime in late March or early April.

On behalf of the Board of Directors and the staff of the Visiting Nurse Association I would like to express our heartfelt thanks to Mrs. Mary Hattan and Mrs. Ione D. Head who served on our Board for 6 years. They devoted many, many hours to our building fund drive. Their help was vital to our goal. representing Salisbury on our current Board of Directors.

We are pleased to have Mrs. Beverly Sawyer and Mrs. Barbara Campbell representing Salisbury on our current Board of Directors.

From January to December 31, 1981 the agency has provided the following services to the residents of Salisbury:

Nursing	107
Home Health Aide	3
Homemaker	55
Physical Therapy	3
Total	168 home visits.

In addition, 16 child health clinics, 6 immunization clinics, 2 dental clinics and one adult health clinic were made available to the residents of Salisbury.

This year we are again requesting a grant of \$1,200 from the Town of Salisbury. We urge your favorable consideration for this request. Thank you. Best wishes for 1982.

Sincerely,

(MRS.) MARY COOPER, R.N.
Executive Director

MINUTES OF THE TOWN MEETING

Salisbury, New Hampshire
March 10, 1981

Meeting was called to order at 1:00 P.M., with Moderator Edward Bailey presiding. The polls were declared open for official voting. The business meeting was called to order at 7:30 P.M., and an invocation was offered by the Reverend Samuel McCain. Appreciation was expressed by the Moderator on behalf of the election officials for the supper served by the Bartlett Grange. The Moderator entertained a motion to keep the polls open during the meeting. Moved by D. Chamberlin, seconded by G. LeClair and voted in affirmative. The Moderator read the Warrant to the meeting and consideration of Warrant articles ensued.

Article 1 — Ballot article. Election of Town Officers. (Results of all ballot articles given at end of this report.)

Articles 2 & 3 — Moved by D. Chamberlin and seconded by Agnes Shaw to delay consideration of these articles pending decisions on other articles affecting same.

Article 4 — Re: Reports of Town Officers, agents, auditors, and committees chosen or appointed. Moved by D. Chamberlin, seconded by G. LeClair. Voted in affirmative to accept reports as printed in the Town Report.

Article 5 — Re: Authorization of Selectmen and Treasurer to borrow money on notes of the Town in anticipation of taxes. Moved by N. Lovejoy and seconded by S. McCain. A. Shaw asked the rate of interest. N. Lovejoy answered 8½ percent. Vote was affirmative to accept article as read.

Article 6 — Re: Vote to use \$5,000 of the Capital Reserve Fund interest for maintenance of roads in the Flood Control Basin. (Included in the Budget.) Motion made by D. Chamberlin, seconded by N. Lovejoy, and voted in the affirmative to accept article as read.

Article 7 — Re: Authorization of Town to withdraw from the Revenue Sharing Fund (State and Local Assistance Act of 1972) for use as offsets against budget appropriations in the amounts indicated and to authorize the Selectmen to make pro rata reductions in the amounts if estimated entitlements are reduced. Estimated amounts: Health, \$1,000; Library, \$1,000; Fire Department, \$2,000; Police Department, \$2,000; and Financial Administration, \$1,000. Moved by D. Chamberlin and seconded by G. LeClair. Vote was affirmative to accept article as read.

Article 8 — Re: Authorization of Selectmen to appoint a committee of five to determine through Town boards, committees, and public hearings, appropriate names for Town roads; said committee to present its recommendations for such road and way names to the 1982 annual Town Meeting in the form of a motion for their acceptance as the official names of the roads and ways of the Town of Salisbury. (By the Planning Board.) Moved by M. Peach and seconded by K. Viard. At Bernard Shaw's request, M. Peach gave an explanation for need to clarify road names—to avoid confusion for emergency vehicles and to aid in defining subdivisions. C. Hanson asked if the Town would have to pay for road signs. M. Peach replied that this was not included in the Warrant Article. The Article passed as read.

Article 9 — Re: To see if the Town will accept the option provided in RSA 155-E (Section III) and name the Board of Selectmen to be the "Regulator" for the purposes of carrying out the provisions of that Chapter relative to regula-

tions covering the excavation of sand, soil, rock, or construction aggregates. (By the Planning Board.) Moved by M. Peach and seconded by K. Viard. D. Chamberlin asked for an explanation. M. Peach explained that RSA 155-E required the Planning Board to issue permits to control the excavation of gravel pits. The option in RSA 155-E enables the Selectmen to do so. The Planning Board feels the Selectmen are more able to provide permits. Selectman William Fletcher agreed with M. Peach, and stated the Selectmen are willing to accept that responsibility. C. Hanson asked if this applied to new excavations only. J. Phillips asked if it applied to top soil. D. Chamberlin asked for a detailed explanation. M. Peach replied that RSA 155-E was a lengthy law, and that the article was not to accept or reject the law. The article was merely transferring the responsibility of issuing permits from the Planning Board to the Selectmen. Voted in affirmative as read.

Article 10 — To see if the Town will vote to support the resolution commonly known as “2 and 1,” which limits the annual increase in property taxes to five percent and limits the annual increase in spending by the State, Cities, and Towns to five percent. (By petition.) Moved by D. Chamberlin and seconded by P. Martell. K. Mailloux asked if this would include the School Budget. F. Adams explained that this bill was intended to stop people from spending more than they have. K. Mathieu urged a negative vote on this article, as she felt that the townspeople controlled spending at each Town Meeting. B. Shaw asked how, in the event of an emergency, would the Town appropriate money. F. Richardson explained that a two-thirds majority vote of the Town would authorize exceeding five percent, and that this article would definitely hurt the Town, as the Town receives most of its funds from property taxes. J. Phillips stressed that this article was not binding until voted by the State Legislature, and then voted by the Towns. K. Viard made a comparison with 2½ Proposition in Massachusetts, and restated that control comes from local Town Meeting. Moved the question—The vote was not to accept this article.

Article 11 — Re: Authorization of Selectmen to accept gifts and contributions on behalf of the Town. Motion made by K. Mathieu and seconded by D. Chamberlin. Voted in affirmative to accept article as read.

Article 12 — Re: Authorization of Selectmen to apply for, accept, and expend, any and all advances, grants, or funds forthcoming from the United States of America, or the State of New Hampshire, or any Federal or State Agency. Moved by A. Schaefer, seconded by D. Chamberlin. Voted in affirmative to accept article as read.

Article 13 — Re: Transferral of \$5,000 from unencumbered surplus to the Emergency Services Center Capital Reserve Fund. (Included in the Budget.) Moved by K. Mailloux and seconded by R. Dukette. B. Shaw asked for explanation of unencumbered surplus. W. Fletcher explained that this was money not spent from the 1980 budget—as of January 1, 1981 there was \$30,303. B. Shaw asked why his taxes were raised if \$30,303 was not spent. Mr. Richardson stated that some of the money could have been spent, but that it came from unanticipated income. Also, unpaid taxes are considered surplus, and this could not have been spent. A. Ewart expressed a need for caution in dealing with an ever expanding budget. D. Chamberlin asked for explanation of Emergency Services Center. Mr. Fletcher said that the Emergency Services Center Fund was created in an effort to house all emergency vehicles and resources in one location. Mr. Richardson added that a \$25,000 additon was in the planning stages with a few remaining questions to be answered. However, the Budget Committee did not

feel that this was a good time to propose such an expense. Vote was affirmative to accept article as read.

Article 14 – Re: Transferral of \$1,000 out of the Cemetery Trust Funds for use of maintaining same. Moved by F. Richardson, seconded by D. Chamberlin. At Polly Adams request, article was amended to read “Cemetery Trust Funds Interest.” Vote in affirmative to accept article as amended.

Article 15 – Re: Transferral of \$1,500 from unencumbered surplus to the Town Hall and Parking Lot Capital Reserve Fund. (Included in the Budget.) Moved by D. Chamberlin and seconded by F. Adams. Mr. Richardson asked if the Town’s intentions toward a parking lot was still the same with reference to the frequent use of the back field as a recreational area. N. Lovejoy stated that this fund had at one time been changed to read Town Hall Renovations. Vote in affirmative to accept article as read.

Article 16 – Re: To see if the Town will vote to raise and appropriate the sum of \$3,000 to be put in the Fire Equipment Capital Reserve Fund. (Included in the Budget.) Moved by K. Mathieu and seconded by D. Chamberlin. Comment from K. Mathieu was that this money was put aside for future use. Vote in affirmative to accept article as read.

Articles 17, 18 and 19 – Ballot questions requiring no further discussion.

Deferred articles now considered:

Article 3 – To accept budget as proposed by Budget Committee. Moved by J. Phillips and seconded by D. Chamberlin. Move to amend town officers’ expenses to include cost of printing town report was voted in affirmative. Move to amend Revenue to include \$6,500 from Articles 13 and 15 was voted in affirmative. Vote on Article 3 as amended was affirmative

Proposed budget – \$200,876.34

Approved budget – \$202,156.34

Article 2 – Moved, seconded, and voted in affirmative to raise such sums of money as may be necessary to defray town charges for the ensuing year, and to make appropriations of same.

Article 20 – Any other business. B. Shaw requested more money be used in maintenance of town roads, especially North Road. A rising vote of thanks was given to retiring Selectman William Fletcher. The polls were closed at 9:50 P.M. by the Moderator. Motion for adjournment was made by D. Chamberlin and seconded by M. Chamberlin.

Results of Ballotting:

Selectman for 3 years:	Kenneth A. Mailloux	151
Town Clerk for 1 year:	Barbara Bentley	81
Tax Collector for 1 year:	Karen R. King	161
Town Treasurer for 1 year:	Norma C. Lovejoy	171
Trustee of Trust Funds for 3 years:	Gudman D. Ipsen	166
Library Trustee for 3 years:	Mary Hattan	48
Road Agent for 1 year:	Leon Jones	140
Planning Board for 3 years:	Geraldine Burgess	153
Planning Board for 2 years:	R. Larry Johnson (write-in)	30
Alternates for Planning Board for 1 year:	Kenneth F. Viard	147
	Samuel McCain (write-in)	20
	Robert Irving (write-in)	3

Budget Committee for 3 years:	Peter J. Merkes	159
	Edward N. Sawyer	162
	Barbara M. Wheeler	150

Budget Committee for 2 years:	John A. King	153
	Dorothea Lovejoy	158

All the above were declared elected.

Ballot voting on Articles 17, 18 and 19:

	YES	NO
Article 17 – Amendments to Town Building Codes.		
Section 1.		
H.1.	118	53
H.2.	118	51
H.3.	110	57
H.4.	130	44
Section 2.	111	57
Section 3.	99	71
Article 18 – Amendments to Town Zoning Ordinances.	96	58
Article 19 – Adoption of RSA 72:43b and 43c.	137	28
Articles 17, 18, and 19 accepted and so declared.		

The above is a true copy according to the best of my knowledge and belief.

Karen R. King, Town Clerk

ATTEST: Karen R. King, Town Clerk

BIRTHS REGISTERED IN THE TOWN OF SALISBURY FOR THE YEAR ENDING DECEMBER 31, 1981

Date of Birth	Place of Birth	Name of Child	Name of Father	Name of Mother
Jan. 2	Concord	Tracy Ann Uhrin	Gregory John Uhrin	Lisa Nanette Scrofani
Feb. 5	Concord	John Silas Hoffman III	John Silas Hoffman Jr.	Patricia Ann Cullen
Feb. 9	Concord	Jonell Benson Landry	Joseph Edward Landry	Gayle Marie Benson
Feb. 17	Concord	Stacy Marie Richardson	Philip Martin Richardson	Brenda Marie Parris
Feb. 22	New London	Danielle Marie Angeli	David Joseph Angeli	Mary Elizabeth Fox
Mar. 2	Concord	Anna Kate Dunham	Richard Marshall Dunham	Margaret Lynn Daisy Ward
May 29	Concord	Michael Richard Palmer, Jr.	Michael Richard Palmer	Dianne Lynn Heath
Jun. 14	Concord	Rebecca Kolin Linnane	David William Linnane	Lola Lillian Brannigan
Jun. 22	Concord	Jeffrey Scott Barry	Kevin Daniel Barry	Patricia Ann Twombly
Aug. 29	Concord	Testia Tomika Hooper	Kevin Charles Hooper	Debra Knapton
Sep. 22	Concord	Tanya Rose Downing	George Peter Downing	Dorinda Rose Hamm
Dec. 1	Concord	Jacob Sanborn Hodges	William Geoffrey Hodges	Patricia Joan Sanborn

MARRIAGES REGISTERED IN THE TOWN OF SALISBURY FOR THE YEAR ENDING DECEMBER 31, 1981

Date	Name of Groom	Residence	Name of Bride	Residence
Jan. 24	Michael Richard Palmer (AKA Hurd)	Salisbury	Dianne Lynn Heath	Salisbury
Mar. 12	Hugh Walter Emerson, Jr.	Salisbury	Janet Martha Levy	Salisbury
Jul. 10	Peter E. Chestnut	Salisbury	Susan M. Pierce Biddle	Salisbury
Aug. 22	David Michael Marshall	Elkins	Martha Jane Phillips	Salisbury
Sep. 6	Jack J. Mulder	Salisbury	Pamela J. Moore Dufour	Salisbury
Oct. 3	William Alfred Henry III	North Plainfield, NJ	Gail Louise Manyan	Salisbury
Oct. 10	Richard H. Estes	Salisbury	Geraldine Averoneau	Salisbury

DEATHS REGISTERED IN THE TOWN OF SALISBURY FOR THE YEAR ENDING DECEMBER 31, 1981

Date	Name of Deceased	Place of Death	Mother	Father
Feb. 13	Joseph J. O'Neil	Salisbury	Helen Farrell	Joseph J. O'Neil
Aug. 28	Cathy D. Robbins	Concord	Lucille J. Robinson	Raymond M. Robbins
Aug. 30	Tesha Tomika Hooper	Hanover	Debra Knapton	Kevin C. Hooper
Sep. 25	Katherine J. Mathieu	Concord	Patricia Thayer	Clayton Hicks
Sep. 27	Frederick E. Sturtevant, Jr.	Franklin	Bessie Evelyn Moore	Frederick E. Sturtevant
Dec. 16	Johanna P. Gagne	Franklin	Alice Monk	William Pfeiffer

TOWN MEETING SCHEDULE

March 9, 1982

Polls Open At ~~1:00 P.M.~~ 10 AM

Business Meeting Begins at 7:30 P.M.

TOWN OFFICE HOURS:

Selectmen Meet 2nd & 4th Monday at 7:00 P.M.

Administrative Assistant Hours: Thursday & Friday
8:00 A.M. to 12:00 noon
By Appointment

1:00 P.M. to 5:00 P.M.
Public Hours

Town Clerk Hours: Tuesday
9:00 A.M. to 11:00 A.M.
7:00 P.M. to 8:30 P.M.

Wednesday
9:00 A.M. to 11:00 A.M.

Thursday
7:00 P.M. to 9:00 P.M.

Town Tax Collector Hours: Thursday
7:00 P.M. to 9:00 P.M.